

TEST PACKAGE BULLETIN #3
1/12/2006

CORRECTION NOTICE

The Internal Revenue Service has announced that several tax forms will not be accepted electronically for individual e-filed returns until February 1, 2006 or later. This will impact Nebraska Test #4, which shows a value of \$118 for line 31, Education Credits, on Federal Form 1040A. The amount is calculated on Form 8863, Education Credits (Hope and Lifetime Learning Credits), which is one of the forms that is not available.

As a result, when completing Test #4, we will accept the return as a state only filing or with the following changes to the federal return:

Line 31 (Education Credits): **0**
Line 35 (Total Credits): **470**
Line 36 (Line 28 minus line 35): **118**
Line 38 (Total tax): **118**
Line 44 (Overpaid): **5982**
Line 45a (Refunded to you): **5982**

These changes will not affect Nebraska Form 1040N.

The complete list of tax forms that will not be accepted at this time can be found at the following link on the Internal Revenue Service website:

<http://www.irs.gov/efile/article/0,,id=152886,00.html>